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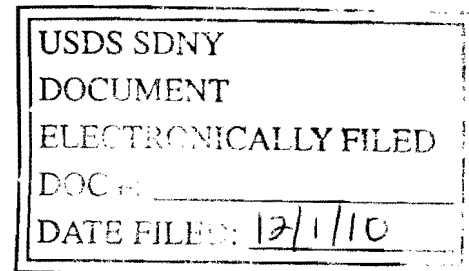
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MEMO ENDORSED

November 30, 2010

VIA U.S. MAIL AND E-MAIL

Hon. Richard J. Sullivan
United States District Court
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007
sullivanysdchambers@nysd.uscourts.gov



Re: *Federal Insurance Company v. The Estate of Irving Gould, et al.*
Case No. 10-cv-01160-RJS (ECF)

Dear Judge Sullivan:

We are counsel for Third-Party Defendant Travelers Casualty and Surety Company ("Travelers") in the referenced action. We write on behalf of all of the Parties in this matter to request a modification of the mediation schedule as set forth in the Court's October 4, 2010 Order (the "October 4 Order").

Pursuant to the October 4 Order, the Parties were ordered to schedule a mediation by November 30, 2010. However, in the time since the October 4 Order the Court authorized a series of motions by all Parties which, depending on their outcome, may dispose of the matter or, at least, significantly clarify several important issues related to the extent of the insurers' coverage. For the Court's convenience, we note that the Court's November 12, 2010 Order provides the following briefing schedule for the motions:

December 15, 2010	Motion and accompanying papers shall be filed;
January 19, 2011	Opposition papers shall be filed; and
February 2, 2011	Reply papers shall be filed.

The Parties have conferred, and given the briefing schedule for their respective motions and the upcoming holidays, and the limited availability of the proposed mediator, the Parties have not yet been

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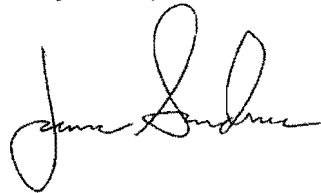
able to schedule the mediation. At the same time the Parties recognize that the anticipated motions will cover much of the same legal and factual ground that would be central to the mediation. Therefore the motion briefs would likely obviate or significantly limit the need for separate mediation briefs. Indeed, the Parties believe that the briefing process will itself clarify the strength of our respective positions and the likelihood that mediation will or will not be successful.

Accordingly, the Parties believe that it would be most efficient to schedule the mediation after the completion of the motion briefing in February 2, 2011. The Parties propose that they report to the Court by February 9, 2011 as to whether they believe mediation prior to the Court's ruling on the motions may be productive.

The Parties believe this request is practical and efficient for both the Parties and the Court. This is the second request for adjournment of the scheduling of mediation. An initial request for adjournment was made by the Defendants and was granted by Your Honor in the October 4, 2010 Order.

Thank you for our consideration of this matter.

Respectfully submitted,




James Sandnes

cc: Joseph G. Finnerty, III, Esq.
Finley T. Harckham, Esq.
Alexander Lorenzo, Esq.

This request is GRANTED. IT IS HEREBY ORDERED that the parties shall submit a joint letter, by no later than February 9, 2011, apprising the Court of whether they believe mediation prior to the Court's ruling on the motions would be productive.

4836-6945-1016

SO ORDERED
Dated:


12/1/10

RICHARD J. SULLIVAN
U.S.D.J.